



JIGAWA STATE

N o t e s o n t h e R e v i e w o f 2 0 2 0 B u d g e t

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Budget and Economic Planning Directorate
Notes on the Review of 2020 Approved Estimates

A. - Introduction

1. The purpose of this notes is to highlight on the review of the 2020 Appropriation Law – the genesis of the review exercise, appraisal of the scope of the fiscal crises that prompted the review, review of the various indices that informed the initial revenue and expenditure estimates, and highlights of the revised budget against the initially approved estimates; The notes also highlights ongoing and planned initiatives by the State Government to adequately respond to the social and economic shocks occasioned by the public health crises that necessitated the review exercise in the first place.

2. The global economic crises with its contagion effect that severely affected the Nigerian economy was triggered by the Corona Virus Pandemic which came to be tagged as COVID-19. While it was initially declared as a “Public Health Emergency of International Concern” on the 30th January, 2020, it quickly transformed into a global pandemic bringing the world economy to a standstill. The lockdowns in most of the advanced economies severely disrupted international trade & finance; manufacturing; local and international travels. Stock markets across the globe tumbled putting many countries on the path of economic recession. The pandemic virtually shut down countries with millions of people under “lock down” conditions leading to severe disruptions of social and economic activities worldwide.



3. Even though Nigeria has emerged strongly from the economic recession of 2016/17, the country has continued to remain vulnerable to external shocks particularly as it relates to the economic and fiscal landscape. This is particularly so given the extent of the country’s reliance on crude oil and lack of strong fiscal safeguards. In particular, severe fiscal crises was envisaged due to the crash of crude oil price from an average of over US\$60 per barrel to less than US\$25. On the heel of this followed the devaluation of the Naira from about ₦305 to the dollar to “down” to almost ₦380 to the US\$. Rising rate of Inflation and worsening unemployment level also ensued as businesses from micro to largescale became hit. With broader depression of economic activities, another cycle of economic recession became imminent. What is obvious in the unfolding crises is the fact that falling oil prices coupled with the shutdown of economies resulting from the lockdowns would directly lead to falling revenues from both oil and nonoil sources. By extension, the finances of all the three tiers of Governments would be severely constrained; livelihoods of large segments of the population would be severely curtailed which could also lead to a worsening of the socioeconomic living conditions of the people.

B. The 2020 Appropriation Law and the Effects of the COVID-19 Pandemic

1. Law No. 11 of 2019 has appropriated the sum of ₦152.92 billion for the 2020 Fiscal Year. The Budget was conceived to sustain “Next Level Economic Growth and Social Transformation” Agenda of the State Government. Even though the budget was very realistic, comprehensive and consistent with the policy objectives and priorities of the State, the economic impact of the COVID-19 crises makes it no longer feasible to be implemented as approved. The macroeconomic assumptions that informed initial MTEF projections completely falls apart as a result of the global economic crises brought about by the pandemic. While an oil price of US\$55 per barrel was assumed in the Projection Model, at a point, this has dropped to less than US\$25 during the first quarter of the fiscal year. In the same vein, other parameters such as oil production levels, inflation rate, economic growth rate (as measured by GDP) and the ratio of mineral revenues that goes into the Federation Account were all adversely affected. The ensuing fiscal uncertainties calls for an urgent review of the 2020 Approved Estimates to address the fiscal constraints which could completely derailed budget implementation.

2. Based on the approved 2020 Budget, over 65% of the projected income was directly linked to revenues receivable from the Federation Account including Statutory Allocation and Value Added Tax. This also includes Local Government contributions to Primary Education Financing as well as funding of State and Local Government Joint Projects such as Township Roads, Electrification and Constituency Projects.

C. – 2020 Revised Budget

1. To coordinate a comprehensive review of the Original Approved Estimates, a task force was constituted under His Excellency, the Deputy Governor with Budget and Economic Planning as the Secretariat¹. The taskforce met several times and consulted widely with inputs received from various stakeholders particularly the big spending MDAs. Technical briefs were also received from the Governor’s Forum and PEARL-ARC which significantly contributed to the successful conduct of the budget review process. Following solicitation of inputs from the Civil Society, formal submission was made by the representative of Project Monitoring Partners which was discussed at their forum before the submission. Other activities conducted in the process included:

- i. Review of the macroeconomic indicators / assumptions that informed the projections of revenues receivable from the Federation Accounts;
- ii. Review of other components of Local Revenues, financing items, and capital receipts;
- iii. Review of all the expenditure components of the original approved budget largely including overheads, public debt charges, contingency, stabilization and capital expenditure;
- iv. Review of the inputs received from the Civil Society as submitted by the Project Monitoring Partners.

2. The review process also took into account budget performance during the first quarter of the fiscal year as derived from Budget Implementation Report. In the same vein, consideration was made of the Treasury status of ongoing projects (both in terms of payment position and physical progress of project implementation), recurrent expenditure obligations including personnel emoluments, pension and gratuities.

D – Highlights of CSO Inputs (Project Monitoring Partners)

1. The CSO inputs advocated for an appropriate review of all components of the budget. For instance, they advocated that expenditures cuts “... must be done such that the already excluded group and vulnerable are not left to bear the brunt of the economic contraction” arising from the Pandemic. Also while reviewing the 2020 macroeconomic indicators, the CSOs advocated for expansion of the “tax net to include personal income tax”. This was however believed to be at variance with Governments commitment to ease the stress and constraints of the economic impact of the pandemic on individuals and business. Other inputs by the Civil Society Stakeholder include the following:

- That Government should revisit the payment to NYSC monthly allowance considered to be duplicative especially after the recent upward review by the Federal Government;
- That Government should fast track the conversion of motorized water schemes to solar;
- That completion of ongoing of on-going projects should be prioritized especially in the education and health sectors while down-playing non-priority new projects;
- That efforts should be made to access the Ecological Fund of the Federal Government to address some of the environmental challenges facing the state;
- That Government should suspend the construction of new health facilities and consider the functionality of the 287 ward health facilities including provision adequate human resources and medical equipment
- That Government should strive to meet its commitment on maternal and child healthcare including sustenance of the free maternal and child healthcare program and other nutrition interventions as well as family and reproductive health services;
- That Women Empowerment Programs should be given utmost consideration
- That while maintaining priority accorded to Agriculture, attention need to be focused on disease control and eradication, livestock development, crop production and development of grazing reserves to mitigate conflict between farmers and herdsman.
- That efforts should intensified to complete all ongoing roads projects,

¹ Other members of the Taskforce include Hon. Commissioner for Finance and Economic Planning, Permanent Secretaries of Budget & Economic Planning Directorate and Government House, Directors of Budget and Planning from BEPD, Deputy Director Budget and a representative of Project Monitoring Partners in person of Isa Mustapha.

Section 1.0 - Fiscal Assumptions

1. As earlier noted, all macroeconomic assumptions that informed fiscal projections based on which the original budget was conceived were adversely affected. For instance, while an oil price of US\$55 per barrel was initially assumed, at a point, this has dropped to less than US\$25 per barrel. In the same vein, other parameters such as oil production levels, inflation rate, economic growth rate (as measured by GDP) and the ratio of mineral revenues that goes into the Federation Account were also adversely affected. The table below presents both the original assumptions and the reviewed position.

Notes	Macro-economic Assumptions	2020 Original Budget	2020 Revised Budget	Explanatory Notes
1.01	National Inflation	12.90%	14.13%	While this was adopted from the Federal MTEF, it is believed that the devaluation of the national currency, fall in productions levels occasioned by the lockdowns and import of foreign goods will significantly lead to across the board price increases.
1.02	National Real GDP Growth	3.00%	-4.42%	Even though this also adopted from the Federal MTEF, it is obvious that the negative impact of the COVID-19 Pandemic on general economic activities could potentially result into an economic recession. Major contributors to the National GDP such as transportation, hotel & tourism, manufacturing, oil & gas, services and other sectors were significantly affected leading to a negative GDP Growth rate.
1.03	Oil Production Benchmark (MBPD)	2.10	1.90	The benchmark of 1.9 mbpd was adopted from the Federal MTEF as endorsed by the National Assembly. This is also in line with current production capacity and OPEC Quota. Actually, the glut in the oil market calls for such cuts in production.
1.04	Oil Price Benchmark	55.00	25.00	The reduction of Oil Price Bench Mark from US\$55 to US\$25 per barrel (as proposed in the Federal MTEF) was occasioned by the drastic fall in global demand for crude oil coupled with glut in production. The situation was exacerbated by oil price war between Saudi Arabia and Russia and the inability of OPEC to agree on substantial production quotas to the extent of achieving price increase. Additionally, the average price trend for the period of January to June has been above US\$20 which is above the US\$20 proposed by the NGF
1.05	NGN:USD Exchange Rate	305.00	360.00	The Exchange Rate was increased to NGN360 to the US\$ following the devaluation of the National Currency as adopted from the Federal MTEF.
1.06	Mineral Ratio	33%	27.0%	Adopted from PERL/NGF Advisory Note which is believed to be realistic considering the trend during the period of January to May.

Section 1.1 - Review of Financial Resources

1. The reviewed parameters as presented in Table 1, were applied into the revenue projection model and combined with the outturns for the period of January to May in order to arrive at a more accurate and realistic estimates. In other words, the annual projections for both the Gross Statutory Allocation and Value Added Tax were averaged and taken for seven months based on the reviewed indices in NGF/FGN MTEF of US25/b; 1.9 mbd, N360:US\$, 14.13% inflation rate, minus 4.42% GDP growth rate and a mineral ratio 27%. This was then added to the actual collections for the period of January to May to arrive at the revised estimates. For VAT Projections, a further adjustment was made to take into account the reviewed VAT Rate from 5.0% to 7.5% which was not factored into the projection model. This was done by adding 10% of the seven months model projection which is added to the five months outturns of January to May. The revised projections and VAT adjustments are presented in Table 2 below:

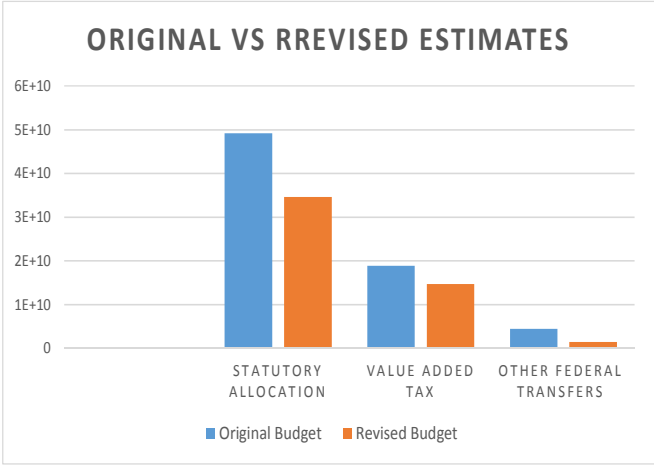
Projection Model with Revised Indices		Statutory Allocation	Value Added Tax	Adjusted VAT
(1)		(2)	(3)	(4)
Model Projection		30,713,758,862	13,608,329,207	13,608,329,207
Approximated (rounded)		30,714,000,000	13,608,000,000	13,608,000,000
Averaged Monthly		2,559,500,000	1,134,000,000	1,134,000,000
Seven Months Projection	7	17,916,500,000	7,938,000,000	8,731,800,000
Add Jan - May		16,700,000,000	5,979,000,000.00	5,979,000,000.00
2020 Revised Projection		34,616,500,000	13,917,000,000	14,710,800,000
Approximated (rounded)		34,617,000,000	13,917,000,000	14,711,000,000

2. It is worthy of note that the revised Federal Transfer are very realistic compared to the estimates provided in the "Advisory Note" issued to States by the NGF. The State estimate for Statutory Allocation of about ₦34.6 billion is lower than the Federal MTEF Advisory of about ₦36.96 billion by over 6%. Without factoring the actual outturns for January to May, the State revised Statutory Allocation would have been over 16% lower - that is compared to the Model Projection of ₦30.7 billion. In the same vein, compared to NGF Advisory Estimates, the State Model Projection of ₦30.7 billion is higher by only about ₦1.17 billion equivalent to only about 3%. The difference only seems a bit higher after factoring in the January to May Outturns in which case the State revised estimates became higher by about ₦5.07 billion or 13.6%. Being a budget revision exercise, factoring previous outturns is absolutely necessary to ensure that projections are closer to reality. With the benefit of hindsight, information from FAAC indicates that the State is likely to surpass its projections for the two items by very comfortable positive margins.

3. In addition to the two revised components presented in Table 2 above, other expected Federal Transfers were also revised based on available information, particularly the usual receipts from excess crude oil account, exchange rate differentials and sovereign wealth funds receipts). The Advisory Notes provided by UKAID PERL-ARC reported that "... FGN MTEF is anticipating an NLNG dividend of ₦146.7 billion which would imply around ₦80.8 billion for states". It mentioned further that "... the FMFBNP also proposed a distribution of \$150 million from the Sovereign Wealth Fund ... which would equate to approximately ₦15 billion to be divided between the States...". Information from the FAAC committee later indicated that while there are questions hanging on the distribution of NLG receipt, States should expect allocation from the SWF. In line with this the original estimate of ₦4.5 billion was reduced to only ₦1.5 billion which includes the sum of about ₦361 million received during the first quarter of the year. The revised projections are presented in the Table 3 below:

Items Description	Original Budget	Revised Budget	Decrease	% Decrease
1. Statutory Allocation	49,210,000,000	34,617,000,000	14,593,000,000	29.7%
2. Value Added Tax	18,889,000,000	14,711,000,000	4,178,000,000	22.1%
3. Other Federal Transfers	4,500,000,000	1,500,000,000	3,000,000,000	66.7%

4. As presented in Table 3 above, Statutory Allocation came down from ₦49.21 billion to ₦34.617 – a reduction of almost 30%. Value Added Tax was reduced by slightly over 22% from almost ₦18.89 billion to ₦14.711 billion. Other Federal Statutory Transfers as described earlier, was reduced from ₦4.5 billion to ₦1.5 billion – a two-third reduction equivalent to over 66%. This is based on the fact that there is no anticipation of any significant transfers from other Federation Account distributions other than from the Sovereign Wealth Fund which was indicated by the Federal Ministry of Finance, and possibly exchange rate differential receipts. The reviewed provision of ₦1.5 billion takes into account the actual receipt of over ₦360 million during the first quarter of the year. Essentially therefore, only an additional of about ₦1.14 billion is envisaged in the remaining months of the Fiscal Year which would largely be from the confirmed SWF distribution.



Section 1.2 - Review of Other Recurrent Revenue Components

1. A number of other recurrent revenue sources were also revised either upward or downward. The original estimates with regards to Independent Revenue was ₦15.331 billion which consisted of State Taxes (₦2,790,000,000), Other MoF Recurrent Revenues (₦4,669,204,000); Recurrent Receipts / Reimbursements from Local Governments (₦3,662,000,000) and Other MDAs Recurrent Revenues (₦4,209,796,000). Despite reductions across several items, there was an overall net increase of exactly ₦3,411,400,000 representing about 15.3% - that is from ₦15.331 billion to ₦19.08 billion. This largely is as a result of upward increase in some recurrent revenue items hitherto not captured in the original estimates). These include **confirmed PAYE Reimbursement of ₦2 billion from the Federal Government**; Envisaged COVID-19 Federal Grant and Individual / Corporate Bodies Donations from which ₦1.0 billion and ₦200 were expected respectively; and Estimated SFTAs Grant of ₦4.86 billion for 2018 and 2019 which will expectedly accrue before the end of the Fiscal Year. Details of adjustments across the various recurrent revenue estimates with explanatory notes / remarks are presented Table 4 below:

Table 4: Review of other Recurrent Revenue Estimates

S/N	Item Description	Original Approved Estimates	Revised Estimates	Increase / Decrease
Other Independent Recurrent Revenues (A+B)		35,511,000,000	39,260,400,000	3,749,400,000
A	LGA Contribution Prim. Edu. (100%)	20,180,000,000	20,180,000,000	-
B	IGR and Other Recurrent Revenues (C+D)	15,331,000,000	19,080,400,000	3,749,400,000
C	Internally Generated Revenues (B1+B2+B3)	12,571,000,000	11,220,400,000	(1,350,600,000)
1	State Taxes (BIR)	2,790,000,000	2,785,000,000	(5,000,000)
2	Recurrent Receipts / Reimbursements from Local Govts.	3,662,000,000	3,432,000,000	(230,000,000)
3	Other MDAs Recurrent Revenues	6,119,000,000	5,003,400,000	(1,115,600,000)
				-
D	Other Recurrent Revenues	2,760,000,000	7,860,000,000	5,100,000,000
1	Federal Grants and Reimbursements (SFTAS)	2,760,000,000	4,860,000,000	2,100,000,000
2	PAYE Refund	-	2,000,000,000	2,000,000,000
3	Federal COVID Grant		1,000,000,000	1,000,000,000
B1	Board of Internal Revenue (State Taxes)	2,790,000,000	2,785,000,000	(5,000,000)
1	Pay-As-You-Earn (Public Sector)	2,000,000,000	2,000,000,000	-
2	Stamp Duty	600,000	600,000	-
3	Pay-As-You-Earn (Non-Public-Sector)	450,000,000	445,000,000	(5,000,000)
4	Withholding Tax On Bank Deposits	60,000,000	60,000,000	-
5	Withholding Tax on Non-limited Liability Company/Contractors	130,000,000	130,000,000	-
6	Withholding Tax on Dividend	2,500,000	2,500,000	-
7	Withholding Tax on Rent	5,000,000	5,000,000	-
8	Direct Assessment Tax	15,000,000	15,000,000	-
9	Registration of Voluntary Organization			-
10	Motor Vehicle Licenses	18,000,000	18,000,000	-
11	Drivers' Licenses	15,000,000	15,000,000	-
12	Communication Equipment Installation Permit	5,000,000	5,000,000	-
13	Mislleneous Road Traffic Registration Fees	200,000	200,000	-
14	Motor Vehicles, Taxi and Motor Cycle Registration Fees	1,500,000	1,500,000	-
15	Auto Mechanic Registration Fees	200,000	200,000	-
16	Annual Communication Equipment Installation Fees	5,000,000	5,000,000	-
17	Passenger Manifest and Way Bill	2,000,000	2,000,000	-
18	Proceeds from Number Plates	80,000,000	80,000,000	-
				-

B2	Recurrent Receipts from Local Govts (Financing Items)	3,662,000,000	3,432,000,000	(230,000,000)
1	Grants & Reimbursement from Local Govts. (LGSC)	250,000,000	175,000,000	(75,000,000)
2	Grants & Reimbursement from Local Govts. (Min of Local Govt)	175,000,000	122,500,000	(52,500,000)
3	Grants & Reimbursement from Local Govts. (Local Govt Audit)	175,000,000	122,500,000	(52,500,000)
4	Grants & Reimbursement from Local Govts. (State University)	318,000,000	268,000,000	(50,000,000)
5	Grants & Reimbursement from Local Govts. (Special Services)	480,000,000	480,000,000	-
6	Grants & Reimbursement from Local Govts. (Min of Water Res)	744,000,000	744,000,000	-
7	Grants & Reimbursement from Local Govts. (Min of Works)	1,178,000,000	1,178,000,000	-
8	Grants & Reimbursement from Local Govts. (Rehabilitation Boæ)	227,000,000	227,000,000	-
9	Grants & Reimbursement from Local Govts. (PHCD Agency)	95,000,000	95,000,000	-
10	Grants & Reimbursement from Local Govts. (SIEC)	20,000,000	20,000,000	-
				-
B3	Other MDAs Internally Generated Revenues	6,119,000,000	5,003,400,000	(1,115,600,000)
1	Directorate of Salary and Pension Administration	30,000	30,000	-
2	Judicial Service Commission	40,000	40,000	-
3	Office of the Head of State Civil Service	50,000	50,000	-
4	Budget and Economic Planning Directorate	50,000	50,000	-
5	Government House	100,000	100,000	-
6	Ministry of Water Resources	200,000	200,000	-
7	Civil Service Commission	200,000	200,000	-
8	Establishment and Service Matters Directorate	300,000	300,000	-
9	Ministry of Women Affairs & Social Development	350,000	350,000	-
10	Rural Electricity Board	400,000	400,000	-
11	Agency for Mass Education	400,000	400,000	-
12	Jigawa State Rehabilitation Board	420,000	420,000	-
13	Ministry Of Local Government	500,000	500,000	-
14	Administration & Finance Directorate	500,000	500,000	-
15	Manpower Development and Training Directorate	500,000	500,000	-
16	Office of the Auditor General	500,000	500,000	-
17	Islamic Education Bureau	540,000	540,000	-
18	Mineral Resources Development Agency	550,000	550,000	-
19	Jigawa State Agricultural Research Institute	600,000	600,000	-
20	Farmers And Herdsman Board	600,000	600,000	-
21	History and Culture Bureau	850,000	850,000	-
22	Science & Technical Education Board	900,000	900,000	-
23	Local Government Service Commission	1,000,000	1,000,000	-
24	Fire Service Directorate	1,000,000	1,000,000	-
25	Library Board	1,000,000	1,000,000	-
26	Jigawa State Environmental Protection Agency (JISEPA)	1,200,000	1,200,000	-
27	Ministry of Information Youths, Sports and Culture	1,300,000	1,300,000	-
28	Due Process & Project Monitoring Bureau	1,500,000	1,500,000	-
29	Jigawa State Sports Council	1,500,000	1,500,000	-
30	Directorate of Local Government Audit	1,620,000	1,620,000	-
31	Nomadic Education Agency	2,000,000	2,000,000	-
32	School of Nursing Hadejja	2,000,000	2,000,000	-
33	Ministry of Environment	2,000,000	2,000,000	-
34	Dutse Capital Development Authority (DCDA)	3,000,000	3,000,000	-
35	Ministry of Agriculture & Natural Resources	4,000,000	4,000,000	-
36	Jigawa Roads Maintenance Agency	4,000,000	4,000,000	-
37	Ministry of Education, Science & Technology	4,300,000	4,300,000	-
38	Jigawa State Printing Press	4,500,000	4,500,000	-
39	Pilgrim Welfare Agency	5,000,000	5,000,000	-
40	Ministry of Commerce, Industries and Co-operatives	5,000,000	4,000,000	(1,000,000)

41	Kazaure Psychiatric Hospital	5,000,000	5,000,000	-
42	Sharia Court of Appeal	5,500,000	5,500,000	-
43	Rural Water Supply and Sanitation Agency	6,000,000	6,000,000	-
44	Hadejia Tuberculosis and Leprosy Hospital	6,466,000	6,466,000	-
45	Jigawa State Scholarship Board	8,000,000	8,000,000	-
46	Birniwa General Hospital	8,000,000	8,000,000	-
47	Gwaram Cottage Hospital	8,000,000	8,000,000	-
48	Kafin Hausa (Bulangu) Cottage Hospital	8,000,000	8,000,000	-
49	Small Town Water Supply Agency	9,000,000	9,000,000	-
50	High Court of Justice	9,000,000	9,000,000	-
51	Kafin Hausa General Hospital	9,000,000	9,000,000	-
52	Ringim General Hospital	9,000,000	9,000,000	-
53	State Independent Electoral Commission	11,200,000	11,200,000	-
54	Council Affairs Department	12,000,000	18,000,000	6,000,000
55	Jigawa State Television	12,000,000	12,000,000	-
56	Babura General Hospital	12,500,000	12,500,000	-
57	Birnin Kudu General Hospital	14,100,000	14,100,000	-
58	Urban Development Board	15,000,000	15,000,000	-
59	Kazaure General Hospital	18,000,000	18,000,000	-
60	School of Midwifery Birnin Kudu	19,000,000	19,000,000	-
61	Jahun General Hospital	20,910,000	20,910,000	-
62	School of Health Technology	22,000,000	22,000,000	-
63	School of Nursing Birnin Kudu	25,000,000	25,000,000	-
64	State Universal Basic Education Board	25,850,000	25,850,000	-
65	Gumel General Hospital	26,480,000	26,480,000	-
66	Jigawa state Water Board	30,000,000	30,000,000	-
67	Jigawa State Broadcasting Corporation (Radio)	30,000,000	30,000,000	-
68	Hadejia General Hospital	31,490,000	31,490,000	-
69	Ministry of Works	36,500,000	36,500,000	-
70	Dutse General Hospital	52,000,000	52,000,000	-
71	Rasheed Shekoni Specialist Hospital	52,000,000	52,000,000	-
72	Bilyaminu Usman Polytechnic Hadejia	70,000,000	70,000,000	-
73	Manpower Development Institute	74,000,000	74,000,000	-
74	Jigawa State Polytechnic	100,000,000	100,000,000	-
75	Jigawa State College of Islamic Legal Studies	100,000,000	100,000,000	-
76	Dutse Model / Capital School	105,000,000	105,000,000	-
77	Administration and Finance	105,000,000	105,000,000	-
78	Jigawa State Housing Authority	120,000,000	120,000,000	-
79	Jigawa State College of Education	120,000,000	120,000,000	-
80	Sule Lamido University	132,000,000	132,000,000	-
81	Institute of Information Technology	163,000,000	163,000,000	-
82	Ministry of Lands, Housing, Urban & Regional Planning Develop	200,000,000	50,000,000	(150,000,000)
83	Directorate of Economic Empowerment	203,000,000	60,000,000	(143,000,000)
84	Jigawa State Agricultural & Rural Development Authority	300,000,000	200,000,000	(100,000,000)
85	Ministry of Justice	300,000,000	300,000,000	-
86	Ministry of Health	1,506,300,000	1,506,300,000	-
87	Ministry of Finance and Economic Planning	1,909,204,000	1,181,604,000	(727,600,000)

2. The provision of ~~N~~20.18 Billion under Item A of Other Recurrent Revenues in Table 4 above is the “Local Government Contribution for Primary Education Personnel Cost. This is a financing item for the payment of Primary School Teacher in all 27 Local Government Authorities under SUBEB which was not affected in the review of the 2020 Budget as it relates to payment of Staff Salaries.

Section 1.3 - Review of Capital Receipts

1. A number of items under Capital Receipts were also reviewed in line with the existing realities. Largely affected are loans and grants which were reduced. Overall, Capital Receipts were reduced from ₦44.81 billion to about ₦34.27 billion – a reduction of over 23.5%. Summary presented below:

2. Most affected areas include Loans and Grants with over 61% reduction and Other Capital Receipts with a reduction of almost ₦7.2 billion which mostly consists of grants. With a lot of time lost to COVID which delayed implementation, it was no longer feasible that the full drawdowns would be achieved. **In all, 13 areas were affected with slight increases on the 2020 Opening balance as informed by the outcomes of Board of Survey (buttressed by the Published Auditor General’s Report) and expected receipts from the World Bank supported Global Education Program for which drawdown was confirmed. Details are provided with explanatory remarks in Table 6 below:**

Item Description	Original Estimates	Revised	Amount	% Change
Aids and Grants	4,311,000,000	3,201,000,000	(1,110,000,000)	-25.75%
Transfer from Gen. Reserves	13,848,000,000	14,908,000,000	1,060,000,000	7.65%
Other Capital Receipts	21,261,000,000	14,079,600,000	(7,181,400,000)	-33.78%
Loans / Borrowing Receipts	5,390,000,000	2,080,000,000	(3,310,000,000)	-61.41%
Total:	44,810,000,000	34,268,600,000	(10,541,400,000)	-23.52%

S/N	Items Description	Original Estimates	Revised Estimates	Amount	% Change	Remarks
1	Local Govt. Capital Contributions (Joint Projects)	6,000,000,000	2,365,000,000	- 3,635,000,000	-60.58%	Reduced based on the reduce receipts available to the Local Governments and reduce project scope.
2	African Development Bank Grants	4,300,000,000	2,300,000,000	- 2,000,000,000	-46.51%	Based on confirmation of already awarded civil works contracts under the Programme
3	Islamic Development Bank	2,400,000,000	1,080,000,000	- 1,320,000,000	-55.00%	Reduced based on Confirmed Drawdown approved by the Islamic Development Bank.
4	Rural Water Supply and Sanitation Grants	1,672,000,000	511,000,000	- 1,161,000,000	-69.44%	On going Programme supported by DFID/UNICEF, Reduced based on cleared Work Plan submitted by RUWASA
5	World Bank Loan (Fadama III)	1,400,000,000	500,000,000	- 900,000,000	-64.29%	Reduced based on Cleared Work Plan
6	Federal Mortgage Loan	840,000,000	-	- 840,000,000	-100.00%	Completely removed as not much has been accomplished in terms of the process of contracting the loan
7	Local Govt. Capital Contributions (RUWASA)	1,043,000,000	396,600,000	- 646,400,000	-61.98%	Reduced on already cleared work plan by RUWASA
8	Federal Grants for Universal Basic Education	1,930,000,000	1,380,000,000	- 550,000,000	-28.50%	Reduced based on reconfirmation from UBEC on funds availability as reflected in the revised Federal Budget.
9	Local Govt. Capital Contributions (State University)	682,000,000	432,000,000	- 250,000,000	-36.66%	Reduced based on the reduction on Local Government Gross Statutory Allocations
10	IFAD Loan & Grant	750,000,000	500,000,000	- 250,000,000	-33.33%	Reduced based on Cleared Work Plan
	Total Reductions	21,017,000,000	9,464,600,000	- 11,552,400,000	-54.97%	
11	Federal Grants Water Projects (PEEWASH)	400,000,000	300,000,000	- 100,000,000	-25.00%	Reduced based on confirmation from Federal Ministry of Water Resources. This is expected grant from UNICEF and the FGN. MoU already signed
12	Global Education Grants (World Bank GPE/NIPP)	397,000,000	448,000,000	51,000,000	12.85%	Confirmed Additional Financing from the World Bank
13	Transfer from General Reserves	13,848,000,000	14,908,000,000	1,060,000,000	7.65%	The 2020 Opening was revised upward to N14.908 based on Board of Survey Report and already published Auditor General's Report
	Total Additions	14,645,000,000	15,656,000,000	1,011,000,000	6.90%	
	Net Total	35,662,000,000	25,120,600,000	- 10,541,400,000	-29.56%	

Section 1.3.1 – Composition of Capital Receipts

1. A component of the Capital Receipt as presented in Table 5 above is Aids & Grants. This includes both Internal and External Grants detailed in Table 6A detailed as follows:

Table 6A - Revised Composition of Internal and External Aids / Grants					
S/N	Description of Capital Receipts Components	2020 Approved Estimates	2020 Revised Estimates	Net Increase / Decrease	Remarks
	Capital Receipts	4,311,000,000	3,201,000,000	(1,110,000,000)	
A	Domestic Grants	2,347,000,000	2,398,000,000	51,000,000	
1	Global Education Grants (World Bank GPE/NIPP)	397,000,000	448,000,000	51,000,000	Increased based on confirmation of additional drawdowns during the year by the World Bank
2	Global Education Grants (World Bank - BESDA)	1,950,000,000	1,950,000,000		- This is a PforR grants being supported by the World Bank for the BESDA Programme being implemented in several States. The amount has already been approved and released to the State by the World Bank.
B	Foreign Grants	1,964,000,000	803,000,000	- 1,161,000,000	
1	Unicef Primary Health Care Grant	280,000,000	280,000,000		- UNICEF Grants for various PHC Programme including Nutrition and Immunization Programmes. This has been the case of years.
2	Sasakawa Global Agricultural Grants	12,000,000	12,000,000		- Sasakawa Global annually provides funding for JARDA's Agricultural Crops Extension Programme
3	Rural Water Supply and Sanitation Grants	1,672,000,000	511,000,000	- 1,161,000,000	Reduced based on the reviewed work plan prepared by RUWASA and cleared by UNICEF

Section 1.4 – Consolidated Revised Financial Resource Position

1. Based on the overall review of all the revenue components - Federal Transfers, Local / Independent Recurrent Revenue and Financing Items, Capital Receipts (both Internal and External Grants) - the entire financial resources was reduced from ₦152.92 billion to ₦124.357 billion (including the sum of ₦2.08 billion loans as "deficit financing". This represents a net reduction of ₦28.563 billion equivalent about 18.7% reduction on the original budget. Overall, new revenue additions of about ₦6.75 were made while the sum of about ₦35.31 billion was reduced across various revenue components as comprehensively covered in previous sections. As could be seen in Table 7 below.

Table 7 - Review of Financial Resources					
S/N	Revenue Components	Additions	Subtractions	Total Net Increase or Decrease	% Change on Original Estimates
1	Recurrent Revenue under Min. of Finance	5,300,000,000	-949,600,000	4,350,400,000	93.2%
2	Gross Statutory Allocation	-	-14,593,000,000	- 14,593,000,000	-29.7%
3	Value Added Tax	-	-4,178,000,000	- 4,178,000,000	-22.1%
4	Other Fed. Transfer (SWF & Exchange Rate Differentials)	-	-3,000,000,000	- 3,000,000,000	-66.7%
	State Taxes	-	-5,000,000	- 5,000,000	
5	Recurrent Reimbursements by Local Govts.	-	-230,000,000	- 230,000,000	-6.3%
6	Other MDAs Recurrent Revenues	347,000,000	-718,000,000	- 371,000,000	-8.8%
7	Capital Receipts (including Grants & Loans)	1,011,000,000	-11,552,400,000	- 10,541,400,000	-23.5%
	Net Totals	6,751,000,000	-35,314,000,000	- 28,563,000,000	-18.7%

2. Statutory Allocation has the highest reduction in absolute number of almost ₦14.6 billion equivalent to almost 30% of the original estimates. This was followed by VAT with a reduction of over 22% equivalent to almost ₦4.18 billion. Net reductions on the various components of capital receipts amounted to over ₦10.5 billion equivalent to about 23.5%. More details on the review of the various revenue components are provided in subsequent sections.

2.0 – Explanatory Notes on Review of Expenditure Components

1. With a net decrease in the aggregate resources for the financing of the approved budget by almost 19% equivalent to about ₦28.6 billion, a corresponding net decrease in some of the expenditure components would be necessary to keep the budget in balance. Accordingly, the taskforce, in consultation with key stakeholder, including the MDAs and concerned Civil Society groups that had participated in the 2020 Budget Town hall meeting, painstakingly combed through the entire budget to achieve this. While a number of new expenditure items were introduced in response to the COVID-19 Pandemic, including redirecting the focus of other provisions in the original estimates, the desired net decrease of about ₦28.6 billion was achieved across both recurrent and capital expenditure. An overview of the revised expenditure estimate is presented in Table 8 below with further explanatory notes in subsequent sections

Table 8 - Summary / Overview of Original Vs Revised Estimates

S/N	Item Description	2020 Estimates		Absolute Change	Percentage Change	Remarks
		Original	Revised			
1	A. Recurrent Expenditure					
2	Personnel Costs	45,137,000,000	44,647,500,000	- 489,500,000	-1.1%	The Personnel Cost Estimates consists of all MDAs Salaries as well as Salaries of LEAS amounting to N20.18 billion
3	Other Recurrent Expenditure	22,050,000,000	18,765,500,000	- 3,284,500,000	-14.9%	Other Recurrent Expenditure refers only MDA's Overhead Cost provisions. The other Recurrent Expenditure components (PDCs, Stabilization and Contingency) are separately presented
4	Public Debt Charges	4,150,000,000	1,560,000,000	- 2,590,000,000	-62.4%	This relates to settlement of Internal and External Loans, Domestic Arrears / Contractual Liabilities
5	Stabilization	700,000,000	425,000,000	- 275,000,000	-39.3%	Monthly deductions saved in Stabilization Account
6	Contingency Fund	4,500,000,000	2,500,000,000	- 2,000,000,000	-44.4%	The Contingency Provision is set aside for unforeseen expenditure majorly including shortfalls due to Salary Increases and for COVID-19 emerging unforeseen issues.
	Sub Total:	76,537,000,000	67,898,000,000	- 8,639,000,000	-11.3%	
7	B. Capital Expenditure	76,383,000,000	56,459,000,000	- 19,924,000,000	-26.1%	This covers all the Capital Expenditure provisions across all four sectors (Admin, Economic, Law & Justice and Social
	Sub Total:	76,383,000,000	56,459,000,000	- 19,924,000,000	-26.1%	
	Total	152,920,000,000	124,357,000,000	- 28,563,000,000	-18.7%	

Section 2.1 – Personnel Cost

1. Table 9 below presents all the adjustments to Personnel Cost which is the least affected component. Total Personnel Cost for all MDAs was originally ₦45.137. This was affected by a net reduction of N489.5 million across 8 MDAs as captured in the table below. Total Revised Personnel Cost thus comes down to ₦44,647,500,000.

S/N	2020 Approved Estimates	2020 Estimates		Absolute Change	% Change
		Original	Revised		
1	Directorate of Salary & Pension Administration	618,500,000	318,500,000	(300,000,000)	-48.5%
2	Office of the Accountant General	1,600,000,000	1,400,000,000	(200,000,000)	-12.5%
3	Islamic Education Bureau	959,700,000	909,700,000	(50,000,000)	-5.2%
4	Local Government Service Commission	12,500,000	5,000,000	(7,500,000)	-60.0%
5	Ministry Of Local Government	62,000,000	60,000,000	(2,000,000)	-3.2%
6	Administration & Finance Directorate	359,600,000	369,600,000	10,000,000	2.8%
7	Directorate of Local Government Audit	62,000,000	72,000,000	10,000,000	16.1%
8	State Pension	610,000,000	660,000,000	50,000,000	8.2%
Total (Eight Affected MDAs)		4,284,300,000	3,794,800,000	- 489,500,000	-11.4%
Total (Entire Budget for all MDAs and)		45,137,000,000	44,647,500,000	- 489,500,000	-1.1%

2. While only about 1.1% of the total original budget was reduced, relative to the affected budget lines, the total reduction comes to about 11.4% which did not affect actual personnel emoluments in the sense of reducing staff salaries and allowances. Further explanations provided as follows:

- The reduction of ₦300 million comes under salaries and pension in response to State Government Policy decision to reduce NYSC allowances by about 50% following the upward review by the Federal Government and to check the influx of Corp Members to the State through preferential posting;
- The reduction of ₦200 million under office of the Accountant General is in respect of 17% Government Contribution to the Contributory Pension Fund Scheme. This is based on the fact that most of the envisaged recruitments in 2020 which will add to the monthly contributions during the year may not likely be due to the fiscal crises brought by the COVID-10 Pandemic;
- Other reductions on Islamic Education Bureau and Ministry for Local Governments were also on additional establishments for new recruitments which, in all probability, would not receive clearance during the year;
- The provisions for State Pension was increased by N50 million to take care of observed likely shortfall on the original provision especially considering the fact that Pension and Gratuities are first charge on the consolidated revenue fund. This is as indicated by the First Quarter Report and information from the Directorate of Salary and Pensions;

- Provisions in respect of Administration and Finance Directorate and Directorate of Local Government Audit were also enhanced by N10 million each to ensure that the allocations are adequate up to the end of the year.

Section 2.2 - Overheads and Other Recurrent Expenditures

1. Details of the revised Overhead cost and other Recurrent Expenditure are provided in the Table 10 below. As could be seen, total reduction amounted to ₦8,149,500,000 equivalent to 26% on the entire budget or almost 32% of the provisions on the affected areas.

S/N	Item Description	2020 Estimates		Absolute Change	Percentage Change	Remarks / Explanatory Notes
		Original	Revised			
1	Jigawa State Rehabilitation Board	415,500,000	815,500,000	400,000,000	96.3%	Added to Social Welfare Palliatives
2	Ministry of Health	165,000,000	215,000,000	50,000,000	30.3%	Added to emergency response
3	Ministry of Finance & Economic Planning	1,991,500,000	1,178,600,000	(812,900,000)	-40.8%	Reduced provision for loan advances
4	Ministry of Education, Science & Technology	2,544,200,000	1,784,200,000	(760,000,000)	-29.9%	Reduced School feeding for about 3 months
5	State House of Assembly	2,400,000,000	1,786,000,000	(614,000,000)	-25.6%	reduced non-critical overheads
6	State Universal Basic Education Board	888,000,000	628,000,000	(260,000,000)	-29.3%	Reduced School feeding for about 3 months
7	Pilgrim Welfare Agency	372,000,000	172,000,000	(200,000,000)	-53.8%	Envisaged suspension of 2020 Hajj Operations
8	Islamic Education Bureau	480,000,000	320,000,000	(160,000,000)	-33.3%	Reduced School feeding for about 3 months
9	Science & Technical Education Board	420,000,000	280,000,000	(140,000,000)	-33.3%	Reduced School feeding for about 3 months
10	Government House	750,000,000	650,000,000	(100,000,000)	-13.3%	reduced non-critical overheads
11	Jigawa State Scholarship Board	1,103,600,000	1,003,600,000	(100,000,000)	-9.1%	reduced non-critical overheads
12	Deputy Governor's Office	292,000,000	242,000,000	(50,000,000)	-17.1%	reduced non-critical overheads
13	Chieftaincy & Religious Affairs Department	188,000,000	140,000,000	(48,000,000)	-25.5%	reduced non-critical overheads
14	Local Government Service Commission	212,500,000	165,000,000	(47,500,000)	-22.4%	Reduced LGA contribution
15	Sharia Court of Appeal	125,000,000	80,000,000	(45,000,000)	-36.0%	reduced non-critical overheads
16	Directorate of Protocol	200,000,000	160,000,000	(40,000,000)	-20.0%	reduced non-critical overheads
17	High Court of Justice	240,000,000	200,000,000	(40,000,000)	-16.7%	reduced non-critical overheads
18	Directorate of Local Government Audit	83,000,000	45,500,000	(37,500,000)	-45.2%	Reduced LGA contribution
19	Administration & Finance Directorate	442,500,000	412,500,000	(30,000,000)	-6.8%	reduced non-critical overheads
20	Ministry of Works & Transport	1,363,000,000	1,333,000,000	(30,000,000)	-2.2%	reduced non-critical overheads
21	School of Midwifery Babura	36,000,000	6,000,000	(30,000,000)	-83.3%	reduced non-critical overheads
22	State Independent Electoral Commission	60,000,000	40,000,000	(20,000,000)	-33.3%	reduced non-critical overheads
23	School of Health Technology	90,300,000	70,300,000	(20,000,000)	-22.1%	reduced non-critical overheads

24	Sule Lamido University	416,100,000	400,000,000	(16,100,000)	-3.9%	Reduced LGA contribution
25	Ministry Of Local Government	75,000,000	62,500,000	(12,500,000)	-16.7%	Reduced LGA contribution
26	REPA	68,000,000	58,000,000	(10,000,000)	-14.7%	reduced non-critical overheads
27	Directorate of Manpower Dev. & Training	80,000,000	70,000,000	(10,000,000)	-12.5%	reduced non-critical overheads
28	Jigawa State Bureau of Statistics	14,400,000	4,400,000	(10,000,000)	-69.4%	reduced non-critical overheads
29	Judicial Service Commission	40,000,000	30,000,000	(10,000,000)	-25.0%	reduced non-critical overheads
30	School of Nursing Birnin Kudu	47,235,000	37,235,000	(10,000,000)	-21.2%	reduced non-critical overheads
31	School of Midwifery Birnin Kudu	41,200,000	31,200,000	(10,000,000)	-24.3%	reduced non-critical overheads
32	Min. of Information Youths, Sports and Culture	57,200,000	47,200,000	(10,000,000)	-17.5%	reduced non-critical overheads
33	Jigawa State Broadcasting Corporation (Radio)	33,000,000	23,000,000	(10,000,000)	-30.3%	reduced non-critical overheads
34	Jigawa State Sports Council	70,550,000	60,550,000	(10,000,000)	-14.2%	reduced non-critical overheads
35	Office of the Head of State Civil Service	323,000,000	317,000,000	(6,000,000)	-1.9%	reduced non-critical overheads
36	Min. of Commerce, Industries & Co-operatives	19,200,000	14,200,000	(5,000,000)	-26.0%	reduced non-critical overheads
37	State Investment Promotion Agency	19,200,000	14,200,000	(5,000,000)	-26.0%	reduced non-critical overheads
38	Directorate of Economic Empowerment	14,000,000	9,000,000	(5,000,000)	-35.7%	reduced non-critical overheads
39	Jigawa Roads Maintenance Agency	19,200,000	14,200,000	(5,000,000)	-26.0%	reduced non-critical overheads
40	School of Nursing Hadejia	14,000,000	9,000,000	(5,000,000)	-35.7%	reduced non-critical overheads
Total on Affected Areas		16,213,385,000	12,928,885,000	(3,284,500,000)	-20.3%	
Total Overhead		22,050,000,000	18,765,500,000	(3,284,500,000)	-17.5%	

2. It is worthy of note that provisions for overhead and other recurrent expenditures in the original budget were very realistic with little room to manoeuvre. Nonetheless, after a thorough review, modest reductions were achieved. Out of 40 affected MDAs, 38 were reduced ranging from a minimum of ₦5 million reduction to ₦812.9 billion with a total reduction of exactly ₦3,734,500,000. Two areas were increased namely State Rehabilitation Board and Ministry of Health increased by ₦400 million and ₦50 million respectively in response to the COVID-19 Pandemic. This gives a total net decrease of ₦3,284,500,000 reducing the total overheads to ₦18,765,500,000.

3. Other affected recurrent expenditure items included Public Debt Charges, Stabilization Fund and Contingency Fund Provisions. As presented in Table 10A below, these three items have a total original provision of ₦9.35 billion. All three were negatively affected by the budget review with a total reduction of exactly ₦4.485 billion bringing the approved estimates down to ₦4.865 billion – a reduction of about 52%

Table 10A: Original Vs Revised Estimates - Other Recurrent Expenditure

S/N	Item Description	2020 Estimates		Absolute Change	Percentage Change	Remarks / Explanatory Notes
		Original	Revised			
1	Debt Management Unit	4,150,000,000	1,560,000,000	(2,590,000,000)	-62.4%	Based suspension on loan repayments by Fed. Govt.
2	Stabilization Fund Provision	700,000,000	425,000,000	(275,000,000)	-39.3%	Reduced based on actual monthly provisions
3	Contingency Fund Provision	4,500,000,000	2,500,000,000	(2,000,000,000)	-44.4%	Reduced provision due to tight fiscal space
Total on Affected Areas		9,350,000,000	4,485,000,000	(4,865,000,000)	-52.0%	
Total Other Recurrent Expenditure		9,350,000,000	14,215,000,000	(4,865,000,000)	-52.0%	

Section 2.3 - Capital Expenditure Reviews

1. Exactly 94 out of 257 approved projects and programmes across the 4 Sectors of the Capital Expenditure Estimates were affected by the 2020 Budget Review Exercise. This includes reductions made to align the total expenditure outlay with the reduced revenue profile and additional expenditure items introduced in response to the COVID-19 Pandemic. Total net reductions on the 94 projects and programmes amounted to exactly N19.924 billion equivalent to about 34% of total original allocations on these areas. However, looking at the entire Capital Expenditure Estimates which was reduced from N76.383 billion to N56.459 billion, the total net reduction of N19.924 billion represents 26% of the original aggregate capital expenditure estimates. Major areas affected include:

- i. New Road Projects reduced by over N4.7 billion (Line Reference No. 13 – 24 in Table 11 below);
- ii. Education Sector UBEC Intervention and State Matching Grants and Additional structures in Secondary Schools. UBEC grants was also affected by the review of Federal Government Budget. These were reduced by about N1.9 billion (Line Reference No. 66-68 and 71,76 and 77 in Table 11);
- iii. State University Projects (Line Reference No.69 in Table 2) reduced by N350 million to be affected by projects being funded from the Capitalised 2% Local Government Grant;
- iv. Loans / Grants funded Agricultural Support Programs reduced by about N5.7 billion (Line Reference No. 8 to 11 in Table 11);
- v. Health Sector where new Projects or recently commenced projects were reduced to give way for new COVID-19 responsive allocations, the net reduction in the sector amounted to about N2.8 billion (Line Reference No. 63 – 65, 70 and 91 in Table 11). One of the new addition is N1.8 billion for Infectious Disease Hospital (Line Reference No. 96 in Table 11).

2. The Summary of Sectoral Overview of the Approved and Revised Capital Expenditure outlay is presented in Table 11A below while all areas affected through the budget review are presented in Table 11 below as well. As indicated, Total Net Reduction of N19.924 billion equivalent to over 26% of the Original Estimates.

Table 11A Revised Capital Expenditure Estimates by Sectors

S/N	Sectors	Original Estimates	Net Reduction	Revised Estimates	% Reduction
01	Administrative	2,997,500,000	- 1,030,000,000	1,967,500,000	-34.4%
02	Economic	43,023,600,000	- 15,694,000,000	27,329,600,000	-36.5%
03	Law & Justice	771,000,000	- 205,000,000	566,000,000	-26.6%
04	Regional	-	-	-	
05	Social	29,590,900,000	- 2,995,000,000	26,595,900,000	-10.1%
		76,383,000,000	- 19,924,000,000	56,459,000,000	-26.1%

3. The Economic Sector accounted for almost 80% of the total reductions amounting to over ₦15.69 billion. The Admin Sector is reduced by 34%. About 10% reduction was achieved across projects and programs in the Social Services sector equivalent to almost ₦3 billion. In relative terms, the Social Services is the least affected which was deliberately done to avoid an exacerbation of the COVID-19. Reductions on projects and programs across health, education, women & social development were thus restrictive, The Law and Justice sector has the least reduction in absolute terms amounting to only ₦205 million equivalent to about 27% of the original approved estimates. The Summary Overview and details changes on all the capital expenditure additions and reductions are provided in the Table 11 below:

Table 11: Review of 2020 Approved Estimates - Areas Affected by Reduction

Ref. L/N	Project Code	Project Description	Original Approved Estimates	Revised Estimates	Net Increase / Decrease
Sectoral Summary Overview of Net Reductions					
A	01	Administrative	2,750,000,000	1,720,000,000	- 1,030,000,000
B	02	Economic	34,209,500,000	18,515,500,000	- 15,694,000,000
C	03	Law and Justice	470,000,000	265,000,000	- 205,000,000
D	04	Social	21,814,530,000	18,819,530,000	- 2,995,000,000
Total (94 Affected Areas in the Details)			59,244,030,000	39,320,030,000	- 19,924,000,000
E		Capital Expenditure Estimates	76,383,000,000	56,459,000,000	- 19,924,000,000
Percentage Change (Affected Areas)					-33.6%
Percentage Change on Total Capital Expenditure					-26.1%
F		01 - Administrative Reductions			
1	010038	Religious Affairs Projects	1,640,000,000	1,240,000,000	- 400,000,000
2	010010	House of Assembly Project & Other Asset Acquisitions	500,000,000	150,000,000	- 350,000,000
3	010011	Procurement of Official and Utility Vehicles for Government Agencies	505,000,000	295,000,000	- 210,000,000
4	060312	Special Expenditure	50,000,000	25,000,000	- 25,000,000
5	010006	Directorate Of Local Government Audit Programmes	30,000,000	5,000,000	- 25,000,000
6	010008	Local Government Service Commission (Special Expenditure)	25,000,000	5,000,000	- 20,000,000
Additions					
Net Additions (Administrative Sector)			2,750,000,000	1,720,000,000	- 1,030,000,000

G	02 - Economic Reductions				
7	020401	Rural Water Supply Projects	3,400,000,000	1,177,000,000	- 2,223,000,000
8	020004	Agricultural Transformation Support Project (AfDB)	4,350,000,000	2,350,000,000	- 2,000,000,000
9	020320	Balago - Dumadumin Toka Road	2,000,000,000	550,000,000	- 1,450,000,000
10	020003	Integrated Agriculture & Rural Development Project (Islamic Dev. Bank)	2,500,000,000	1,180,000,000	- 1,320,000,000
11	020002	Fadama III Development Project (World Bank)	1,500,000,000	600,000,000	- 900,000,000
12	020503	Commercial Low-cost Housing Scheme	940,000,000	100,000,000	- 840,000,000
13	020325	Construction of Township Roads	3,000,000,000	2,200,000,000	- 800,000,000
14	020324	State Capital Road Networks	1,800,000,000	1,280,000,000	- 520,000,000
15	020328	Feeder Roads Project	1,200,000,000	695,000,000	- 505,000,000
16	020070	Establishment of Industrial Cluster Layouts	500,000,000	100,000,000	- 400,000,000
17	020337	Gwaram - Basirka Road	550,000,000	200,000,000	- 350,000,000
18	020408	Installation Of Solar Based Power Plants	1,639,100,000	1,289,100,000	- 350,000,000
19	020306	Limawa - Warwade - Jidawa - Sakwaya - Dutse Road	400,000,000	100,000,000	- 300,000,000
20	020334	Ringim - Facawa - Doko Road	350,000,000	50,000,000	- 300,000,000
21	020335	Kwanar Kuka - Tafa Road	350,000,000	50,000,000	- 300,000,000
22	020336	Farun Daba - Maitsani - Ba'auzini - Kafin Chiroma - Gallu Babba - Gallu Karama - Karkarna Bye Pass Road	350,000,000	50,000,000	- 300,000,000
23	020338	Hadejia - Garun Gabas Road	350,000,000	50,000,000	- 300,000,000
24	020339	Maigatari - Babura Road	350,000,000	50,000,000	- 300,000,000
25	020001	Climate Change and Adaptation Project (IFAD)	850,000,000	600,000,000	- 250,000,000
26	020427	PE-WASH Programme and Projects	1,000,000,000	750,000,000	- 250,000,000
27	020060	Agro-Processing Equipment Leasing	450,000,000	250,000,000	- 200,000,000
28	020300	Construction Of Bridges and Major Culverts	300,000,000	100,000,000	- 200,000,000
29	020100	New Rural Electrification Projects	340,000,000	150,000,000	- 190,000,000
30	020318	Girimbo - Gantsa - Sara Road	350,000,000	200,000,000	- 150,000,000
31	020342	Dundubus - 'Yanjaji - Wangara - Gidan Maidaru Road	200,000,000	50,000,000	- 150,000,000
32	020345	Koko - Fayamfayam Road	200,000,000	50,000,000	- 150,000,000
33	020518	Land and Property Compensation	400,000,000	250,000,000	- 150,000,000
34	020058	Micro Credit and Business Start-ups Support	401,000,000	301,000,000	- 100,000,000
35	020340	Gunka - Sabon Garin 'Ya'ya Road	100,000,000	-	- 100,000,000
36	020517	Dutse Street Lights	100,000,000	-	- 100,000,000
37	020026	Livestock Investigation and Breeding Centres	120,000,000	70,000,000	- 50,000,000
38	020033	Borehole - Based Minor Irrigation Scheme	200,000,000	150,000,000	- 50,000,000
39	020341	Arbus - Girbobob Road	100,000,000	50,000,000	- 50,000,000
40	020343	Gumel/Maigatari Road - Daguma - Garin Kosau Road	100,000,000	50,000,000	- 50,000,000
41	020344	Kuka Yasku - Malam Abba - Katuka - Garin Kwalandi Road	100,000,000	50,000,000	- 50,000,000
42	020346	Kwanar Idonduna - Kadawawa - Gangawa - Nahuce - Kwanar Olayinka Road	100,000,000	50,000,000	- 50,000,000
43	020516	Provision Of Street Lights In Urban Centres	400,000,000	350,000,000	- 50,000,000
44	020421	Greater Dutse Water Supply Scheme	357,100,000	307,100,000	- 50,000,000
45	020400	Rural Water Supply - Utility Vehicles and Mechanical Equipments	150,000,000	100,000,000	- 50,000,000
46	020323	Purchase and Refurbishing Of Roads Construction Plants and Equipment	50,000,000	20,000,000	- 30,000,000
47	020500	New Government House (Existing & Additional Structures and Facilities)	150,000,000	120,000,000	- 30,000,000
48	020064	Tourism Promotion Activities	28,800,000	8,800,000	- 20,000,000
49	020068	Investment Promotion / One-Stop-Shop Support Services	40,000,000	20,000,000	- 20,000,000
50	020309	Maigatari - Birniwa Western By-Pass Road (Maigatari - Kongon Giwa, Maigarmaka - Galadi - Karmashi -	1,320,000,000	1,300,000,000	- 20,000,000
51	020104	Electrification Projects Plants and Equipments	20,000,000	-	- 20,000,000
52	020515	Urban Development Plants & Development Control Equipment and Materials	36,000,000	18,000,000	- 18,000,000

53	010013	State Fire Service Headquarter	16,000,000	6,000,000	-	10,000,000
54	020526	Establishment of GIS Unit	30,000,000	20,000,000	-	10,000,000
55	020057	Development and Maintenance of Skills Acquisition Centers	134,000,000	132,000,000	-	2,000,000
		Additions				
56	020102	Maintenance / Upgrading Of Existing Electrification Projects	16,000,000	50,000,000		34,000,000
57	020056	Development and Support to Business Cooperatives for Economic Empowerment	50,000,000	100,000,000		50,000,000
58	020050	Business Development Support Services	21,500,000	121,500,000		100,000,000
59	020101	Completion Of Ongoing Electrification Projects	450,000,000	650,000,000		200,000,000
		Net Sub-Total (Economic Sector)	34,209,500,000	18,515,500,000	-	15,694,000,000
H		03 - Law & Justice				
		Reductions				
60	040004	Sharia Courts Structures	250,000,000	125,000,000	-	125,000,000
61	040005	Sharia Court Of Appeal	160,000,000	100,000,000	-	60,000,000
62	040003	High Court Of Justice (Special Expenditure)	60,000,000	40,000,000	-	20,000,000
		Additions				
		Net Sub-Total (Law and Justice Sector)	470,000,000	265,000,000	-	205,000,000
I		05 - Social				
		Reductions				
63	060218	Improvement Of General Hospitals	1,790,000,000	800,000,000	-	990,000,000
64	060223	B/Kudu, Hadejia and Kazaure Specialist Hospitals Projects	1,690,000,000	900,000,000	-	790,000,000
65	060201	Upgrading Of Primary Health Centres	880,000,000	200,000,000	-	680,000,000
66	060002	Basic Education - Provision Primary & Junior Secondary Structures (UBEC Intevention)	5,590,400,000	4,950,400,000	-	640,000,000
67	060014	Development and Maintenance of Senior Secondary School Structures and Facilities	1,790,000,000	1,315,424,000	-	474,576,000
68	060007	Procurement of Instructional Materials and Furniture for Basic Education	683,400,000	333,400,000	-	350,000,000
69	060031	Sule Lamido State University Kafin Hausa (Projects and Programmes)	2,970,000,000	2,620,000,000	-	350,000,000
70	060231	School of Midwifery Babura Projects	400,000,000	200,000,000	-	200,000,000
71	060044	Basic Education School Furniture (Procurement & Repairs)	1,265,600,000	1,105,600,000	-	160,000,000
72	060225	Free Maternal and Child Health Programme in Secondary Hospitals	945,000,000	800,000,000	-	145,000,000
73	060112	Dutse Erosion Control	200,000,000	100,000,000	-	100,000,000
74	060016	Procurement of Instructional Materials, Laboratory Equipment for Senior Secondary Schools	200,200,000	120,000,000	-	80,200,000
75	060043	Procurement of ICT Equipment for Basic Education Development	160,000,000	100,000,000	-	60,000,000
76	060004	Basic Education Teacher Quality Improvement Activities	120,000,000	70,000,000	-	50,000,000
77	060006	Islamic / Quranic Education for Primary & Junior Secondary Schools	677,250,000	627,250,000	-	50,000,000
78	060116	Flood and Erosion Control Projects / Structure	270,000,000	220,000,000	-	50,000,000
79	060202	Primary Health Care Programmes / Projects	80,500,000	40,500,000	-	40,000,000
80	060036	Procurement of School Furniture and Instructional Materials for Islamic & Quaranic Education Senior Secondary Schools (IEB)	37,000,000	-	-	37,000,000
81	010004	Ministry For Local Government Special Expenditure and Projects	36,000,000	-	-	36,000,000
82	060219	Ophthalmic Unit In Some General Hospitals	30,000,000	-	-	30,000,000
83	060227	State Contributory Health Insurance Programme / SDGs - Supported Community Health Insurance Counter-Funding	30,000,000	-	-	30,000,000
84	010111	Fanisau NYSC Permanent Orientation Camp	37,000,000	15,000,000	-	22,000,000
85	060208	Food and Nutrition (Health) Programme Activities	160,000,000	140,000,000	-	20,000,000

86	060019	Science and Technical Schools Structures and Facilities	140,000,000	125,000,000	-	15,000,000
87	060228	College Of Nursing & Midwifery B/Kudu	135,000,000	120,000,000	-	15,000,000
88	010103	Jigawa State Broadcasting Corporation (Television)	148,180,000	137,180,000	-	11,000,000
89	060045	Education Sector Planning, Research & Statistics	15,000,000	5,000,000	-	10,000,000
90	060222	Jigawa State Drug Management Agency (J I M S O)	17,000,000	7,000,000	-	10,000,000
91	060229	School Of Health Technology Jahun	98,000,000	93,000,000	-	5,000,000
92	020510	Community & Self-Help Development Support	2,000,000	-	-	2,000,000
		Additions				
93	060037	Global Partnership for Education Support Program in Jigawa State (World Bank Supported)	407,000,000	448,000,000		41,000,000
94	060025	College Of Education (Projects and Programmes)	580,000,000	806,776,000		226,776,000
95	060038	Establishment of Jigawa State College of Remedial Studies, Babura	200,000,000	590,000,000		390,000,000
96	060234	Infectious Diseases Hospital	30,000,000	1,830,000,000		1,800,000,000
		Net Sub-Total (Social)	21,814,530,000	18,819,530,000	-	2,995,000,000

4. A summary overview of the entire revised budget is provided in Appendix 1 including among others highlights of revenue and expenditure revisions and indications of COVID-19 responsive expenditures as designated in the revised budget (treated in section 6.0 below)

Section 2.4 - Review of the Local Government Budgets

1. It worthy of note that, the review of the 2020 Approved Estimates included that of the 27 Local Government Councils as coordinated by the Ministry for Local Government and the Directorate of Budget & Economic Planning. As with the review of the State Budget, the process involved a review of the aggregate financial resources accruable to each Local Government based on the same macroeconomic indices adopted by the State Government. This made it possible to determine the revenue gap by which each Local Government would need to review the expenditure components of their respective budgets. In line with this, an aggregate reduction of about **₦16,58 million** was made from the initial approved size of the 27 LGCs amounting to almost **₦72,81 billion**. Corresponding reductions were applied across the expenditure components largely on Overheads and Capital Expenditure. Subsequently, was made to review the details of their respective budgets in line with the aggregate reductions across all components.

Section 3.0 - COVID-19 Responsive Expenditures

1. As earlier mentioned, in the course of revising the 2020 Approved Estimates, many additional expenditure were introduced not only to mitigate the public health crises caused by the COVID-19 Pandemic, but also to address the constrains and distress it caused on individuals and households and their means of livelihoods as well as facilitate a speedy recovery process. All the COVID-19 Related Expenditure are therefore either Curative, Preventive or Anticipatory. In addition to the newly introduced expenditures, the initial budgetary provisions in many areas were refocused or earmarked to address some of the challenges occasioned by the pandemic. These include provisions under both recurrent and capital expenditures. While details of all the COVID-19 Responsive Budgetary Provisions are presented in Appendix 2, a summary overview is provided hereunder in Table 12. On the whole, over 12.9% of the total revised estimates was earmarked for the COVID-19 related responses amounting to over ₦16.07 billion out of the ₦124.357 billion being the total revised budget.

Jigawa State Revised Estimates, 2020							
Table 12 - COVID-19 Related Expenditure Allocations (Details in Appendix 2)							
Administrative Code	Economic Code	Expenditure Description	Budget Executing Agency	2000 Estimates		COVID-19 Provision	% COVID
				Original	Revised		
1		Recurrent Expenditure (Personnel)		5,879,640,000	5,874,640,000	4,618,941,000	78.6%
2		Recurrent Expenditure (Other Recurrent Expenditure)		6,482,881,000	4,531,681,000	2,689,686,500	59.4%
		Total Recurrent Expenditure		12,362,521,000	10,406,321,000	7,308,627,500	70.2%
3		Contingency		4,500,000,000	2,500,000,000	500,000,000	20.0%
4		Capital Expenditure					
		(i) Admin Sector		10,000,000	10,000,000	6,000,000	60.0%
		(ii) Economic Sector		6,704,500,000	5,302,500,000	4,255,500,000	80.3%
		(iii) Law and Justice Sector		-	-	-	0.0%
		(i) Social Service Sector		4,489,300,000	5,180,900,000	4,006,000,000	77.3%
		Total Capital		11,203,800,000	10,493,400,000	8,267,500,000	78.8%
		Total Budget		152,920,000,000	124,357,000,000	16,076,127,500	12.9%

2. As could be seen from the table, several Recurrent Expenditure Budget Lines in the revised budget amounting to over ₦10.4 billion have expenditure elements that were tagged as being COVID-19 Responsive. Specifically, the Recurrent COVID-19 Responsive Expenditure amounts to over ₦7.3 billion equivalent to about 70.2%. Majorly, these included about one-third of the staff salaries and allowances in frontline Health Sector Agencies; Other Recurrent Expenditure and Overhead meant to address several aspects of the challenges posed by the Pandemic such as drugs and medical supplies, emergency response and preparedness measures, security expenses, training of health sector and emergency response personnel, public enlightenment and sensitization activities; amnesty / prerogative of mercy for prison inmates; and host of others. Importantly, this also includes Government's decision to expend the sum of ₦1.1 billion provided under public debt charges to settle liabilities owed to contractors to support them rebuild their businesses.

3. Additionally, the sum of ₦500 million out of the ₦2.5 billion allocated to Contingency Fund in the revised budget is also dedicated to any unforeseen and any other emerging issues related to COVID-19 Pandemic. There are plans for community management of COVID-19 cases should there be a resurgence that may overwhelm Isolation Centres and Health Facilities (God forbid). The plan also includes engagement of various category of health professionals to help with the implementation of the emergency measures. This informed State Executive Council's decision to dedicate 20% of the Emergency Fund solely for possible additional budgetary provisions to Government Agencies for COVID-19 related expenditures that may arise during the year.

4. On the Capital Expenditure side, almost 79% of the allocation to several projects and programmes whose total revised estimates is almost ₦10.5 billion were dedicated to COVID-19 response. This amounted to about ₦8.27 billion. As could be seen from the details provided in Appendix 1, some of the key specific areas include:

- Provisions for major medical equipment and supplies related to the COVID-19 response such Personal Protective Equipment, Establishment and Equipping of Additional Isolation Centres, Establishment and Equipping of Incentive Care Unit, Establishment of Corona Virus Testing Centre, Procurement of 3No. Ambulances; Mass Procurement and Distribution of Personal Hygiene Materials;
- Provisions for procurement of palliative materials including food items and cash transfer to Almajirai Schools (including hundreds of Almajirais transferred from other States placed under quarantine for several weeks; and other Social Assistance & Social Welfare Program Activities and Women Development Programmes;
- Provisions for Economic Empowerment and Support to Individual Entrepreneurs, Small & Medium Scale Enterprises affected by the Pandemic. Specific areas include Business Development Support Services; Development and Support to Business Cooperatives for Economic Empowerment, Micro Credit and Business Start-ups Support, and provision of Agro-Processing Equipment Leasing;
- Refocused Expenditure under the Agricultural Sector geared towards Food Security by providing support to farmers geared towards agricultural extension activities for cluster farming groups; and provision of agricultural inputs including seeds, fertilizer and chemicals. This also include expansion of Upland Irrigation Programme, Field Crop Protection and Disease / Termite Control and Eradication; and
- Others are Environmental Health & Sanitation Services, Provisions for Sustainable Development Goals Supported Projects and Coordination; Activities of State Coordination and Operations Unit involved in the development of Social Register for Cash Transfer Programme;.

Section 7. – Conclusion

1. As was the case with the preparation of the original budget, the review of the 2020 budget was done in such a way as to ensure that the budget remain realistic and potent enough to deliver on its objectives particularly as it affects the long-term strategic development objective of sustainable improvements in socioeconomic living conditions of the people. While concerted efforts were made to contain the pandemic and mitigate its immediate negative impact on the people and their means of livelihoods, it is believed the revised budget is comprehensive enough to facilitate the attainment of the medium and long term development objectives of the State. With new injections into the revised budget meant to address challenges posed by the pandemic, several proactive, coordinated and well-targeted interventions are expected to be implemented which would help attain such development objectives economic diversification, food security, and job creation. This is particularly so given that all the COVID-19 responsive designated expenditures were meant to address these areas.

APPENDIX 1
REVIEW OF JIGAWA STATE ESTIMATES, 2020
Consolidated Income and Expenditure Positions - Approved and Revised Estimates

Items	Budget Components	2019 Actual	2020 Jan . March Outurns	2020 Approved Estimates	2020 Revised Estimates	Proportion of COVID-19 Related		Reference to the Additional Explanatory Notes on the Review of 2020 Budget
						Amount	%	
Revenue Projection Assumptions								
1	National Inflation (% Annual Average)	11.0%		10.8%	14.13%			Section 1.0 - Table 1
2	National Real GDP Growth (% Annual Change)	2.5%		2.9%	-4.42%			Item 1.01
3	Oil Production Benchmark (mbpd)	1.8		1.9	1.9			Item 1.02
4	Oil Price Benchmark (US\$/barrel)	55		55	25			Item 1.03
3	Exchange Rate (NGN/US\$)	305		305	360			Item 1.04
6	Mineral Ratio	34.0%		33.0%	27.0%			Item 1.05
								Item 1.06
Total Financial Resources (1 + 2)		105,167,039,833	52,752,560,932	147,530,000,000	122,277,000,000			
1	Opening Balance (Transfer from General Reserves)	14,907,530,493	14,907,530,493	13,848,000,000	14,908,000,000			Section 1.3, Para 2, and Table 6, item 13
2	Revenues and Grants	90,259,509,340	37,845,030,438	133,682,000,000	107,369,000,000			
(i)	Gross Statutory Allocation	46,047,863,429	16,711,727,138	49,210,000,000	34,617,000,000			Section 1.1 (Para 1 & 2 / Table 2 Col 2 and Table 3 Item 1)
(ii)	Derivation	-	-	-	-			
(iii)	Other Statutory Transfers(Exchange Rate Differentials and SWF)	6,468,578,800	1,888,078,305	4,500,000,000	1,500,000,000			Section 1.1 (Para 3 / Tables 3, Item 3)
(iv)	Value Added Tax	13,752,777,423	5,979,380,920	18,889,000,000	14,711,000,000			Section 1.1 (Para 1 & 2 / Table 2 Col 2 & 3 and Table 3 Item 2)
Other Recurrent Revenues & Financing Items								
(v)	Local Revenues (IGR)	8,536,371,115	5,391,646,837	12,571,000,000	11,220,400,000			Section 1.2, Para 1, Table 4, Item C
(vi)	Local Govt Contribution for Primary Education Personnel Cost	14,828,652,922	7,874,197,239	20,180,000,000	20,180,000,000			Section 1.2, Para 2, Table 4, Item A
(vii)	Local Govt Funding (00%) Gunnamia Deployed Staff	625,265,651	-	-	-			
(viii)	PAYE Refund from Federal Government	-	-	-	2,000,000,000			Sec. 1.2, Para 1, Table 4, item D
(ix)	SFTAS Grants	-	-	2,760,000,000	4,860,000,000			Sec. 1.2, Para 1, Table 4, item E
(x)	Federal COVID Grant	-	-	-	1,000,000,000			Sec. 1.2, Para 1, Table 4, item F
Capital Receipts								
ii.	Internal Grants			2,347,000,000	2,398,000,000			Section 1.3.1, Table 6A, Items 11.1 & 11.2
iii.	External Grants			1,964,000,000	803,000,000			Section 1.3.1, Table 6A, Items 11.3
iv.	Other Capital Receipts & Reimbursements			21,261,000,000	14,079,600,000			Section 1.3, Table 5A
	External Loans							
vii	Internal Loans							
3	Expenditure Outlay (3.1 + 3.2)	128,147,640,793	40,463,231,898	152,920,000,000	124,357,000,000	16,076,127,500	12.9%	
3.1	Recurrent Expenditure	66,280,003,380	26,611,229,559	76,537,000,000	67,898,000,000	7,808,627,500	11.5%	
i	Personnel Costs (inclusive of Pensions and LEAs Salaries)	41,772,702,481.92	18,932,387,517	45,137,000,000	44,647,500,000	4,618,941,000	10.3%	Section 2.1 - Table 9
ii	Overhead Cost	21,281,451,223.61	6,582,632,989	22,050,000,000	18,765,500,000	1,589,686,500	8.5%	Section 2.2 - Table 10
iii	Public Debt Charges	3,225,849,674.10	1,019,125,719.30	4,150,000,000	1,560,000,000	1,100,000,000	70.5%	Sec 2.2, Para 2 and Table 10A - Item 2
iv	Stabilization		77,083,333	700,000,000	425,000,000	-	-	Sec 2.2, Para 2 and Table 10A - Item 3
v	Contingency Fund			4,500,000,000	2,500,000,000	500,000,000	20.0%	
3.2	Capital Expenditure	61,867,637,413	13,852,002,340	76,383,000,000	56,459,000,000	8,267,500,000	14.6%	
01	Administrative	2,904,747,348.99	235,942,114	2,997,500,000	1,967,500,000	6,000,000	0.3%	Section 2.3, Para 2; Table 11A and Table 11 Item F
02	Economic	39,174,623,522.67	8,518,569,398	43,023,600,000	27,329,600,000	4,255,500,000	15.6%	Section 2.3, Para 2; Table 11A and Table 11 Item G
03	Law & Justice	162,802,022.59	-	771,000,000	566,000,000	-	0.0%	Section 2.2, Para 2 Table 11A and Table 11 Item H
04	Regional	-	-	-	-	-	-	No Figures here
05	Social	19,625,464,518.80	5,097,490,827	29,590,900,000	26,595,900,000	4,006,000,000	15.1%	Section 2.2, Para 2, Table 11A and Table 11 Item I
4	Balance (Consolidated Financial Position) 1+2-3			(5,390,000,000.00)	(2,080,000,000)			
Financing								
i	Internal Loans (Domestic Boards & Commercial Bank Loans)	-	-	840,000,000	-			Section 1.3 - Table 6, Item 6
ii	External Loans	-	-	4,550,000,000	2,080,000,000			Section 1.3, Table 6, items 3, 5 and 10
Financing Gap				5,390,000,000	2,080,000,000			
4	COVID-19 Responsive Expenditures (12.9 of the Total Revised Expenditure Estimates)	-	-	-	124,357,000,000	16,076,127,500	12.9%	Section 3.0, Table 12 and Appendix 2

APPENDIX 2

Jigawa State Revised Estimates, 2020

Table 12 - COVID-19 Related Expenditure Allocations (Details in Appendix 2)

Administrative Code	Economic Code	Expenditure Description	Budget Executing Agency	2000 Estimates		COVID-19 Provision	% COVID	Remarks
				Original	Revised			
Summary								
1		Recurrent Expenditure (Personnel)		5,879,640,000	5,874,640,000	4,618,941,000	78.6%	
2		Recurrent Expenditure (Other Recurrent Expenditure)		6,482,881,000	4,531,681,000	2,689,686,500	59.4%	
Total Recurrent Expenditure				12,362,521,000	10,406,321,000	7,308,627,500	70.2%	
3		Contingency		4,500,000,000	2,500,000,000	500,000,000	20.0%	
4		Capital Expenditure						
		(i) Admin Sector		10,000,000	10,000,000	6,000,000	60.0%	
		(ii) Economic Sector		6,704,500,000	5,302,500,000	4,255,500,000	80.3%	
		(iii) Law and Justice Sector		-	-	-	0.0%	
		(i) Social Service Sector		4,489,300,000	5,180,900,000	4,006,000,000	77.3%	
Total Capital				11,203,800,000	10,493,400,000	8,267,500,000	78.8%	
Total Budget				152,920,000,000	124,357,000,000	16,076,127,500	12.9%	

Recurrent Expenditure Details

11100100400	21010101	Personnel Cost (Including Regular and Irregular Allowances)	Due Process and Project Monitoring Bureau	32,000,000	32,000,000	19,200,000	60.0%	Staff in the Public Procurement Agencies were dedicated to providing emergency procurement services to the COVID-19 Task Force, issuance of Emergency Procurement guidelines, project monitoring, etc
52100100100	21010101	- do -	Ministry of Health	701,300,000	701,300,000	631,170,000	90.0%	For other recurrent expenses by the Ministry and the State Task force as well as payment of allowances to frontline health staff
052100100110	21010101	- do -	Babura General Hospital	205,400,000	205,400,000	154,050,000	75.0%	Lockdowns and Work-at home restrictions does not affect all medical personnel and a significant number of senior non-medical personnel staff in the Health Sector. These are largely being engaged towards the containment of the COVID-19 pandemic, coordinating with the State Taskforce and conducting community out-reach.
052100100111	21010101	- do -	Birin Kudu General Hospital	418,130,000	418,130,000	313,597,500	75.0%	- do -
052100100112	21010101	- do -	Birmiwa General Hospital	158,300,000	158,300,000	118,725,000	75.0%	- do -
052100100113	21010101	- do -	Dutse General Hospital	507,200,000	507,200,000	456,480,000	90.0%	- do -
052100100114	21010101	- do -	Gumel General Hospital	354,400,000	354,400,000	265,800,000	75.0%	- do -
052100100115	21010101	- do -	Gwaram Cottage Hospital	145,200,000	145,200,000	108,900,000	75.0%	- do -
052100100116	21010101	- do -	Hadejia General Hospital	607,700,000	607,700,000	455,775,000	75.0%	- do -
052100100117	21010101	- do -	Hadejia Tuberculosis and Leprosy Hospital	51,300,000	51,300,000	15,390,000	30.0%	- do -

052100100118	21010101	- do -	Jahun General Hospital	282,400,000	282,400,000	211,800,000	75.0%	- do -
052100100119	21010101	- do -	Kafin Hausa (Bulangu) Cottage Hospital	104,900,000	104,900,000	78,675,000	75.0%	- do -
052100100120	21010101	- do -	Kafin Hausa General Hospital	158,200,000	158,200,000	118,650,000	75.0%	- do -
052100100121	21010101	- do -	Kazaure General Hospital	369,300,000	369,300,000	276,975,000	75.0%	- do -
052100100122	21010101	- do -	Kazaure Psychiatric Hospital	40,500,000	40,500,000	30,375,000	75.0%	- do -
052100100123	21010101	- do -	Ringim General Hospital	267,650,000	267,650,000	200,737,500	75.0%	- do -
052111600100	21010101	- do -	Rasheed Shekoni Specialist Hospital	850,000,000	850,000,000	765,000,000	90.0%	- do -
052300100100	21010101	- do -	Ministry of Information Youths, Sports and Culture	89,900,000	89,900,000	22,475,000	25.0%	- do -
052100300100	21010101	- do -	Primary Health Care Development Agency	168,902,000	168,902,000	126,676,500	75.0%	- do -
02 2 000100100	21010101	- do -	Ministry of Finance & Economic Planning	316,000,000	316,000,000	237,000,000	75.0%	Over 70% of Staff remained work in the Office being part of essential services and working with BEPD on the review of 2020 Budget.
022000300100	21010101	- do -	Budget and Economic Planning Directorate	31,758,000	31,758,000	7,939,500	25.0%	Staff engaged during most of the second quarter in the review of the 2020 Budget due to the COVID-19 Pandemic
022200100100	21010101	Personnel Cost (Including Regular and Irregular Allowances)	Ministry of Commerce, Industries and Co-operatives	19,200,000	14,200,000	3,550,000	25.0%	Staff of Industries Dept engaged in activities concerning support to SMEs affected by the COVID-19 Pandemic
Total Recurrent (Personnel)				5,879,640,000	5,874,640,000	4,618,941,000	79%	
011101300600	22021059	Council of Ulama, Hisba & Other Religious Groups Activities	Religious Affairs (SSG's Office)	100,000,000	100,000,000	50,000,000	50.0%	Support to Local Almajirai Schools Mallams and for continued prayers for divine interventions towards the containment of COVID-19 Pandemic
011101300100	22040113	Assistance and Donations General	Administration & Finance Directorate	130,000,000	130,000,000	75,000,000	57.7%	Earmarked for the State Advisory Council on Prerogative of Mercy on efforts to decongest Correctional Facilities in the State
011101800100	22020604	Security Services Operations	Special Service Directorate	800,000,000	800,000,000	320,000,000	40.0%	Payments to security personnel for improved security to enforce and ensure compliance with COVID-19 Lockdown restrictions
51400100200	22021007	Welfare Package	State Rehabilitation Board	415,500,000	815,500,000	815,500,000	100.0%	For the procurement of food items, grains and direct cash support to households in lockdown communities and almajirai schools.
51700100100	22020501	Local Training	Ministry of Education	2,000,000	12,000,000	10,000,000	83.3%	For the development of resources materials and conduct of radio programmes for JSS and SSS by the Ministry
52100100100	22021064	Emergency Preparedness and Response	Ministry of Health	165,000,000	215,000,000	100,000,000	46.5%	For other recurrent expenses by the Ministry and the State Task force as well as payment of allowances to frontline health staff
052100100110	22020307	Drugs, Vaccines & Medical Supplies	Babura General Hospital	15,500,000	15,500,000	3,875,000	25.0%	Amount earmarked to be dedicated to procurement of medical supplies, personal protective equipment and sanitation materials / reagents for COVID-19 prevention and treatment
052100100111	22020307	Drugs, Vaccines & Medical Supplies	Birin Kudu General Hospital	17,100,000	17,100,000	4,275,000	25.0%	-- do --
052100100112	22020307	Drugs, Vaccines & Medical Supplies	Birniwa General Hospital	11,000,000	11,000,000	2,750,000	25.0%	-- do --
052100100113	22020307	Drugs, Vaccines & Medical Supplies	Dutse General Hospital	55,000,000	55,000,000	13,750,000	25.0%	-- do --
052100100114	22020307	Drugs, Vaccines & Medical Supplies	Gumel General Hospital	29,480,000	29,480,000	7,370,000	25.0%	-- do --

052100100115	21010101	- do -	Gwaram Cottage Hospital	145,200,000	145,200,000	108,900,000	75.0%	- do -
052100100116	21010101	- do -	Hadejia General Hospital	607,700,000	607,700,000	455,775,000	75.0%	- do -
052100100117	21010101	- do -	Hadejia Tuberculosis and Leprosy Hospital	51,300,000	51,300,000	15,390,000	30.0%	- do -
052100100118	21010101	- do -	Jahun General Hospital	282,400,000	282,400,000	211,800,000	75.0%	- do -
052100100119	21010101	- do -	Kafin Hausa (Bulangu) Cottage Hospital	104,900,000	104,900,000	78,675,000	75.0%	- do -
052100100120	21010101	- do -	Kafin Hausa General Hospital	158,200,000	158,200,000	118,650,000	75.0%	- do -
052100100121	21010101	- do -	Kazaure General Hospital	369,300,000	369,300,000	276,975,000	75.0%	- do -
052100100122	21010101	- do -	Kazaure Psychiatric Hospital	40,500,000	40,500,000	30,375,000	75.0%	- do -
052100100123	21010101	- do -	Ringim General Hospital	267,650,000	267,650,000	200,737,500	75.0%	- do -
052111600100	21010101	- do -	Rasheed Shekoni Specialist Hospital	850,000,000	850,000,000	765,000,000	90.0%	- do -
052300100100	21010101	- do -	Ministry of Information Youths, Sports and Culture	89,900,000	89,900,000	22,475,000	25.0%	- do -
052100300100	21010101	- do -	Primary Health Care Development Agency	168,902,000	168,902,000	126,676,500	75.0%	- do -
02 2 000100100	21010101	- do -	Ministry of Finance & Economic Planning	316,000,000	316,000,000	237,000,000	75.0%	Over 70% of Staff remained work in the Office being part of essential services and working with BEPD on the review of 2020 Budget.
022000300100	21010101	- do -	Budget and Economic Planning Directorate	31,758,000	31,758,000	7,939,500	25.0%	Staff engaged during most of the second quarter in the review of the 2020 Budget due to the COVID-19 Pandemic
022200100100	21010101	Personnel Cost (Including Regular and Irregular Allowances)	Ministry of Commerce, Industries and Co-operatives	19,200,000	14,200,000	3,550,000	25.0%	Staff of Industries Dept engaged in activities concerning support to SMEs affected by the COVID-19 Pandemic
Total Recurrent (Personnel)				5,879,640,000	5,874,640,000	4,618,941,000	79%	
011101300600	22021059	Council of Ulama, Hisba & Other Religious Groups Activities	Religious Affairs (SSG's Office)	100,000,000	100,000,000	50,000,000	50.0%	Support to Local Almajirai Schools Mallams and for continued prayers for divine interventions towards the containment of COVID-19 Pandemic
011101300100	22040113	Assistance and Donations General	Administration & Finance Directorate	130,000,000	130,000,000	75,000,000	57.7%	Earmarked for the State Advisory Council on Prerogative of Mercy on efforts to decongest Correctional Facilities in the State
011101800100	22020604	Security Services Operations	Special Service Directorate	800,000,000	800,000,000	320,000,000	40.0%	Payments to security personnel for improved security to enforce and ensure compliance with COVID-19 Lockdown restrictions
51400100200	22021007	Welfare Package	State Rehabilitation Board	415,500,000	815,500,000	815,500,000	100.0%	For the procurement of food items, grains and direct cash support to households in lockdown communities and almajirai schools.
51700100100	22020501	Local Training	Ministry of Education	2,000,000	12,000,000	10,000,000	83.3%	For the development of resources materials and conduct of radio programmes for JSS and SSS by the Ministry
52100100100	22021064	Emergency Preparedness and Response	Ministry of Health	165,000,000	215,000,000	100,000,000	46.5%	For other recurrent expenses by the Ministry and the State Task force as well as payment of allowances to frontline health staff
052100100110	22020307	Drugs, Vaccines & Medical Supplies	Babura General Hospital	15,500,000	15,500,000	3,875,000	25.0%	Amount earmarked to be dedicated to procurement of medical supplies, personal protective equipment and sanitation materials / reagents for COVID-19 prevention and treatment
052100100111	22020307	Drugs, Vaccines & Medical Supplies	Birnin Kudu General Hospital	17,100,000	17,100,000	4,275,000	25.0%	-- do --
052100100112	22020307	Drugs, Vaccines & Medical Supplies	Birniwa General Hospital	11,000,000	11,000,000	2,750,000	25.0%	-- do --
052100100113	22020307	Drugs, Vaccines & Medical Supplies	Dutse General Hospital	55,000,000	55,000,000	13,750,000	25.0%	-- do --
052100100114	22020307	Drugs, Vaccines & Medical Supplies	Gumel General Hospital	29,480,000	29,480,000	7,370,000	25.0%	-- do --

052100100115	22020307	Drugs, Vaccines & Medical Supplies	Gwaram Cottage Hospital	9,200,000	9,200,000	2,300,000	25.0%	-- do --
052100100116	22020307	Drugs, Vaccines & Medical Supplies	Hadejia General Hospital	34,490,000	34,490,000	8,622,500	25.0%	-- do --
052100100117	22020307	Drugs, Vaccines & Medical Supplies	Hadejia Tuberculosis and Leprosy Hospital	7,666,000	7,666,000	1,916,500	25.0%	-- do --
052100100118	22020307	Drugs, Vaccines & Medical Supplies	Jahun General Hospital	20,910,000	20,910,000	5,227,500	25.0%	-- do --
052100100119	22020307	Drugs, Vaccines & Medical Supplies	Kafin Hausa (Bulangu) Cottage Hospital	9,200,000	9,200,000	2,300,000	25.0%	-- do --
052100100120	22020307	Drugs, Vaccines & Medical Supplies	Kafin Hausa General Hospital	12,000,000	12,000,000	3,000,000	25.0%	-- do --
052100100121	22020307	Drugs, Vaccines & Medical Supplies	Kazaure General Hospital	21,000,000	21,000,000	5,250,000	25.0%	-- do --
052100100122	22020307	Drugs, Vaccines & Medical Supplies	Kazaure Psychiatric Hospital	6,200,000	6,200,000	1,550,000	25.0%	-- do --
052100100123	22020307	Drugs, Vaccines & Medical Supplies	Ringim General Hospital	12,000,000	12,000,000	3,000,000	25.0%	-- do --
052110400107	22020501	Local Training	School of Nursing Bimin Kudu	47,235,000	37,235,000	5,000,000	13.4%	Training on COVID-19 conducted in Primary and Secondary Health facilities facilitated by Tutors from the School with support from the COVID-19 Task Force
052110400108	22020501	Local Training	School of Midwifery Bimin Kudu	41,200,000	31,200,000	5,000,000	16.0%	-- do --
052110400109	22020501	Local Training	School of Nursing Hadejia	14,000,000	9,000,000	5,000,000	55.6%	-- do --
052111600100	22020307	Drugs, Vaccines & Medical Supplies	Rasheed Shekoni Specialist Hospital	76,800,000	76,800,000	10,000,000	13.0%	Training on COVID-19 and procurement of medical supplies, personal protective equipment and sanitation materials / reagents for COVID-19 prevention and treatment.
052300100100	22021003	Publicity and Advertisements	Ministry of Information Youths, Sports and Culture	57,200,000	47,200,000	10,000,000	21.2%	Publicity and Public Enlightenment on Personal Hygiene, Physical Distancing and other measures aimed at mitigation of the COVID-19 Pandemic
052300300100	22021003	Publicity and Advertisements	Jigawa State Television	22,000,000	22,000,000	3,000,000	13.6%	-- do --
052300400100	22021003	Publicity and Advertisements	Jigawa State Broadcasting Corporation (Radio)	33,000,000	23,000,000	3,000,000	13.0%	-- do --
053501600100	22021003	Publicity and Advertisements	Jigawa State Environmental Protection Agency (JISEPA)	38,000,000	38,000,000	18,000,000	47.4%	-- do --
22000300100	22021014	Annual Planning & Budget Processes Ex penses and Administration	Budget and Economic Planning Directorate	24,200,000	242,000,000	4,000,000	1.7%	Annual Planning & Budget Processes Ex penses and Administration due to the COVID-19 Pandemic
011100800100	318 and 220	Emergency Relief Materials	State Emergency Management Agency	100,000,000	100,000,000	85,000,000	85.0%	Emergency support to Lockdown Areas including provision of food aid, agricultural inputs and support to the National Emergency Management Agency working in Jigawa State
31800500100	22020601	Security Services	High Court of Justices	6,000,000	12,000,000	6,000,000	50.0%	Even though augmented through internal adjustment, the increment is to implement and monitor Government's prerogative of mercy initiative aimed at prison decongestion.
022000300103	22021041	Office of the Permanent Secretary (Contingency Fund Provision)	Budget and Economic Planning	4,500,000,000	2,500,000,000	500,000,000	20.0%	The sum of N500 million dedicated to emerging issues related to COVID-19 Pandemic. There are plans to for community management of COVID-19 cases should there be a resurgence that may overwhelm Isolation Centres and Health Facilities (God forbid). The plan include engagement of various category of health professionals to help with the implementation of the emergency measures. This informed State Executive Council's decision to dedicate 20% of the Emergency Fund solely for possible additional budgetary provisions to Government Agencies for COVID-19 related expenditures that may arise during the year

022000700110	22060305	Contractual Liabilities	Ministry of Finance and Economic Planning (Debt Management)	4,150,000,000	1,560,000,000	1,100,000,000	70.5%	The provision is made to cater for Local Contractor Liabilities to reduce the impact of COVID-19 Pandemic
Total Recurrent (Other Recurrent Expenditure):				10,982,881,000	7,031,681,000	3,189,686,500	45%	
Total Recurrent:				16,862,521,000	12,906,321,000	7,808,627,500	61%	
Capital Expenditure Details								
012500100100	010003	Office Of The Head Of Service - Government-wide Special Expenditure Provision	Office of Head of Service	10,000,000	10,000,000	6,000,000	60.0%	Provision of Hand washing facilities in Public buildings
Admin. Sector				10,000,000	10,000,000	6,000,000	60.0%	
021500100100	020000	Agricultural Development and Extension (JARDA)	JARDA	1,095,000,000	1,095,000,000	1,000,000,000	91.3%	This is refocused spending towards support to farmers affected by the Pandemic geared towards agricultural extension activities for cluster farming groups; and provision of agricultural inputs including seeds, fertilizer and chemicals.
021500100100	020001	Climate Change and Adaptation Project (IFAD)	JARDA	850,000,000	600,000,000	150,000,000	25.0%	The Project was advised by IFAD to reallocate a minimum of 25% of their reviewed work plan to COVID-related emergency including support to farming communities affected by Lockdowns, procurement and distribution of agric inputs, training of farmers, etc.
021500100100	020002	Fadama III Development Project (World Bank)	JARDA	1,500,000,000	600,000,000	600,000,000	100.0%	The World has directed all outstanding programmes under the project to be addressed towards COVID - 19 interventions.
021500100100	020014	Field Crop Protection and Termite Control	Min. of Agriculture	15,000,000	15,000,000	15,000,000	100.0%	Expenditure dedicated to increased food security
021500100100	020022	Disease Control and Eradication Scheme	Min. of Agriculture	10,000,000	10,000,000	10,000,000	100.0%	Expenditure dedicated to increased food security
021500100100	020033	Borehole - Based Minor Irrigation Scheme	Min. of Agriculture	200,000,000	150,000,000	100,000,000	66.7%	For rehabilitation of upland irrigation schemes for increased food security
021500100100	020037	National Programme for Food Security	Min. of Agriculture	40,000,000	40,000,000	40,000,000	100.0%	Expenditure dedicated to increased food security
021500100100	020026	Livestock Investigation and Breeding Centres	Min. of Agriculture	120,000,000	70,000,000	70,000,000	100.0%	Provision is for women economic empowerment through the goat-breeding programme for improved food security
021500100100	020030	Meat Inspection and Hygiene Promotion	Min. of Agriculture	13,000,000	13,000,000	13,000,000	100.0%	For sanitation and hygiene promotion in meet supply
022700600100	020057	Development and Maintenance of Skills Acquisition Centres	Directorate of Economic Empowerment	134,000,000	132,000,000	132,000,000	100.0%	Economic empowerment support to individuals, households and business for improved livelihoods
025210300100	020403	Water Sanitation and Hygiene Promotion	RUWASA	65,000,000	65,000,000	65,000,000	100.0%	For sanitation and hygiene promotion in communities
022000300100	010034	E U / World Bank Supported State & Local Governance Reform Project (SLOGOR)	BEPD/SLOGOR	750,000,000	750,000,000	298,000,000	39.7%	Being EU/WB SLOGOR Project Support to the implementation COVID-19 containment measures. Expenditure expected support measures around "social distancing" initiatives

022200100100	020050	Business Development Support Services	Ministry of Commerce	21,500,000	121,500,000	121,500,000	100.0%	This is refocused spending towards support micro, small and medium scale business enterprises in form of training / capacity building for SME Operators, provision of credit for Small-Scale Enterprises across the state
022700600100	020056	Development and Support to Business Cooperatives for Economic Empowerment	Directorate of Economic Empowerment	50,000,000	100,000,000	100,000,000	100.0%	For development and support to business cooperatives directly affected by the Pandemic
022700600100	020058	Micro Credit and Business Start-ups Support	Directorate of Economic Empowerment	401,000,000	301,000,000	301,000,000	100.0%	To facilitate access to credit through entrepreneurship development training, soft loan to trainees; Micro Credit and Small grant support to women and youths affected by the COVID-19 Pandemic, and argic micro-credit and support.
022700600100	020060	Agro-Processing Equipment Leasing	Directorate of Economic Empowerment	450,000,000	250,000,000	250,000,000	100.0%	For the procurement and leasing of various agricultural production and processing equipment and machines for agricultural value chain including tractors, milling machines, sprayers, threshers, harvesters, water pumps, combine harvesters etc.
022700600100	020061	Women and Youths Artisans and Skills Development Initiatives	Directorate of Economic Empowerment	100,000,000	100,000,000	100,000,000	100.0%	For the scale-up / replication of MAFITA Program interventions involving training of youths for self-employment in micro enterprisers
051400100100	060300	Women Development Programme	Ministry of Women Affairs	90,000,000	90,000,000	90,000,000	100.0%	Economic empowerment support to women groups.
022000300100	010028	Sustainable Development Goals Coordination and Monitoring	Budget and Economic Planning Directorate	500,000,000	500,000,000	500,000,000	100.0%	This is to be jointly funded with the FG for which proposals was submitted addressing improved livelihoods for affected individuals, medical supplies to PHC facilities and other economic empowerment initiatives
022000100100	020065	Ministry of Finance Incorporated Investment Fund	Ministry of Finance	300,000,000	300,000,000	300,000,000	100.0%	To recapitalise Micro-Finance Bank to Enable them support SMES and establishment of a drug-manufacturing company for local production.
Economic Sector				6,704,500,000	5,302,500,000	4,255,500,000	80.3%	
051400100100	060300	Women Development Programme	Ministry of Women Affairs	90,000,000	90,000,000	70,000,000	77.8%	Livelihoods restoration for women
051400100100	060308	Hospital-Based & Zonal Social Welfare Operations	Ministry of Women Affairs	30,000,000	30,000,000	30,000,000	100.0%	For psycho-social support in hospital and isolation centres
052100100100	060225	Free Maternal and Child Health Programme in Secondary Hospitals	Ministry of Health	945,000,000	800,000,000	800,000,000	100.0%	Support to pregnant women and children U5
052100300100	060233	Free Maternal and Child Health Programme in Primary Healthcare Centres	PHCDA	122,000,000	122,000,000	122,000,000	100.0%	Support to pregnant women and children U5
052111600100	060224	Rasheed Shekoni Specialist Hospital, Dutse	Rasheed Shekoni Hospital	10,000,000	10,000,000	10,000,000	100.0%	For procurement of critical medical supplies
052300100100	010101	Social Re-Orientation & Mobilization	Ministry of Information	37,900,000	37,900,000	10,000,000	26.4%	Public Enlightenment and sensitization on Public health and government Programmes
052300100100	010111	Fanwise NYSC Permanent Orientation Camp	Ministry of Information	37,000,000	15,000,000	10,000,000	66.7%	Minor refurbishing's of the centre prior to take-over by the COVID Task Force to serve as isolation centre
51400100200	060310	Social Assistance & Social Welfare Program Activities	State Rehabilitation Board	450,000,000	450,000,000	450,000,000	100.0%	For the commencement of a new State Cash Transfer Programme in all LGAs targeting pregnant women in affected communities.

052100100100	060206	World Bank Supported Save One Million Lives Health Program	Ministry of Health (SOML)	854,000,000	854,000,000	40,000,000	4.7%	Being SOML contribution to the COVID-19 State Interventions.
052100100100	60218	Improvement Of General Hospitals	Ministry of Health	1,790,000,000	1,400,000,000	1,100,000,000	78.6%	The provision was utilised for initial procurement of PPE, Establishment of ICU with all required medical equipment (including 2No. Ventilators; procurement of 2No. Ambulances, establishment of Testing Centre at Dutse General Hospital, Testing and Palliative Support to Almajirais transferred from other States and other COVID-19 containment initiatives
052100100100	060234	Infectious Diseases Hospital	Ministry of Health	30,000,000	1,230,000,000	1,230,000,000	100.0%	for the continued funding of State Taskforce on COVID-19. This includes corona virus testing, contact tracing, procurement of personal protective equipment, Taskforce Logistics Support, Maintenance of Isolation Centres, etc.
052300100100	010100	Public Enlightenment and Information Equipment	Ministry of Information	18,000,000	18,000,000	10,000,000	55.6%	For mass media public enlightenment activities
011100800100	10017	Emergency Response & Preparedness (Relief Materials & Interventions)	State Rehabilitation Board	5,400,000	54,000,000	54,000,000	100.0%	For emergency support to individuals and households affected by COVID and other emergencies
022000300100	010029	SOCU State Social Register Development and Maintenance	Budget and Economic Planning Directorate	50,000,000	50,000,000	50,000,000	100.0%	This is to achieve wider coverage in the development of State Social Register used for Cash Transfer and other Social Investment Programmes.
053500100100	060110	Environmental Health & Sanitation Services	Ministry of Environment	20,000,000	20,000,000	20,000,000	100.0%	For the conduct of fumigation exercise in communities and public places
Social Sector				4,489,300,000	5,180,900,000	4,006,000,000	77.3%	
Total Capital:				11,203,800,000	10,493,400,000	8,267,500,000	79%	
Total Budget				152,920,000,000	124,357,000,000	16,076,127,500	12.93%	